



NEWS RELEASE

**STATE BOARD
OF EQUALIZATION**

450 N Street
Sacramento
California 95814

RAMON J. HIRSIG
Executive Director

FOR IMMEDIATE RELEASE

NR# 48-G
Date: August 24, 2006
Contact: Anita Gore
Communications Office
(916) 327-8988
Website: <http://www.boe.ca.gov>

**ASSESSMENT PRACTICES SURVEY REPORT
RELEASED FOR KERN COUNTY**

The State Board of Equalization (BOE) today released an assessment practices survey report on Kern County. As the agency responsible for promoting statewide uniformity and consistency in property tax assessment, the BOE reviews each county's property assessment practices and procedures once every five years.

The report provides an overview of how well the assessor's duties are performed and identifies where improvements should be made. Every assessor is required to identify and assess all properties located within the county - unless specifically exempt - and maintain a database or "roll" of the properties and their assessed values. If the assessor's roll meets state requirements, the county is allowed to recapture some administrative costs.

The BOE's report focused on the quality of the 2004-2005 Kern County assessment roll, which contained about 405,000 assessments totaling \$47.7 billion in value.

The report found that the overall quality of the assessment roll in Kern County meets state standards. It noted that welfare exemption records are well-documented and the declines in value assessments are complete, reasonable, and well-supported. It also commended the assessor for running a comprehensive and responsive audit system.

The report contains several recommendations for the assessor, which include revising the disaster relief notice to include the correct time periods, properly assessing private interest in government-owned properties, and ensuring that all property is assessed by improving the coordination between staff.

The Board collects almost \$50 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and plays a significant role in the assessment and administration of property taxes.

[Click Here to View the 2006 Kern County Assessment Practices Survey](#)

###